



STATE OF MISSOURI

Department of Revenue

Division of Taxation and Collection
P.O. Box 3390
Jefferson City, MO 65105-3390
(573) 751-7200

TAXPAYER CHOICES UPON RECEIPT OF ASSESSMENT

The enclosed assessment is the Final Decision of the Director of Revenue.

Upon receipt of this assessment, you may do one of the following:

- 1. Pay the Assessment.** If you agree with the assessment, please submit your remittance in full to the Division of Taxation and Collection at the above address.
- 2. Appeal to the Administrative Hearing Commission.** You may ask for a hearing before the Administrative Hearing Commission. To do so, you must file a petition with the Commission within sixty (60) days after the date this decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered or certified mail, it will be deemed filed on the date it is mailed; if it is sent by any method other than registered or certified mail, it will be deemed filed on the date it is received by the Commission, Section 621.050, RSMo. Your petition should contain a thorough statement of your objections to the assessment and should have a copy of this assessment attached to it. Additional details concerning the filing of a petition may be obtained from the Administrative Hearing Commission, P.O. Box 1557, Jefferson City, Missouri 65102-1557.
- 3. Informal Review.** You may request the director of revenue to conduct an informal review of this assessment. You must request this informal review within sixty (60) days from the date the assessment was mailed or the date it was delivered, whichever is earlier. You may request the informal review by contacting the Division of Taxation and Collection at the address or phone number printed at the top of this page. **CAUTION: A request for an Informal Review does not extend or affect the sixty (60) days you are allowed to file an appeal with the Administrative Hearing Commission. Failure to file with the Commission within the sixty (60) days will result in the assessment being final and all amounts assessed being due.**
- 4. Pay under protest.** You may pay the amount of tax, interest, penalties, and additions to tax in this assessment under protest, pursuant to Section 144.700, RSMo. Write on the front of your check that it is a protested payment. A protest affidavit form **must** be submitted to the Department within thirty (30) days after you make your payment. By paying under protest, accrual of interest will be stopped. If the Department agrees with your protest, you will receive a refund of the amount paid under protest, with interest. If your protest is denied, you may appeal to the Administrative Hearing Commission as explained in choice two. All payments under protest should be directed to the Division of Taxation and Collection at the above address.

If you do not exercise any of these options within sixty (60) days of the assessment date, ALL of the tax, interest, penalties, and additions to tax, if any, will be payable in full. You will no longer have the legal right to appeal this final decision. Your Missouri Retail Sales Tax License may be revoked after sixty (60) days in accordance with Section 144.083, RSMo. A Certificate of Tax Lien will be filed with the Recorder of Deeds against any and all personal and real property owned by you pursuant to Section 144.380, RSMo. In addition, a Certificate of Tax Lien (which will have the full force and effect of a default judgment) may be filed with the Clerk of the Circuit Court.

Officers, directors, statutory trustees or employees of any corporation who have direct control, supervision or responsibility for filing returns and making payment of the tax may be personally assessed for the amount of this assessment pursuant to Section 144.157, RSMo. Furthermore, if incorporated, your corporate charter may be administratively dissolved, as authorized by Section 351.484(9), RSMo.